



Homeowner and Renter Assistance Appeals



State Board of Equalization
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If the FTB Denies Your Claim, You Can File an Appeal

If you apply for homeowner or renter assistance and the Franchise Tax Board (FTB) denies all or part of your claim, you can appeal that decision to the State Board of Equalization (Board). This pamphlet describes the main steps in the appeal process and includes an appeal form on page 5 (if you have already filed an appeal, please go to “The Appeal Process,” beginning on the next page). If after you read this pamphlet you find that you need more help, please call our Board Proceedings Division at 916-322-2270.

You Must Appeal within 90 Days

You must file your appeal within *90 calendar days* of the date of the denial letter you receive from the FTB. (If the 90th day occurs on a weekend or holiday, the deadline is the next business day.) This deadline is established by law and we cannot extend it for any reason. However, if you need more time to submit information, you can make a request in your appeal and we will give you an additional 90 days to submit the information.

How to File an Appeal

You can use the form on page 5 of this booklet or send us a letter. If you send us a letter, please include all of the information shown on the form.

Be sure to enclose with your appeal a copy of the FTB notice or letter that says why your claim was denied. If FTB denied your claim because you did not provide specific information or documents, please include that information or copies of those documents — or tell us why they are not available. As noted above, you can ask for more time to send those documents to us.

Please send us *two copies* of your appeal and all supporting documents.



You also need to provide documents that can help prove your case. For example, if your FTB denial says your household income is too high and you disagree, you need to provide copies of documents that show that your income is within the limit, such as your tax returns, Social Security statement, W-2 forms, 1099 form, or similar documents. Or if FTB said that property tax was not paid on your residence and you disagree, you need to send copies of property tax bills, canceled checks, or other documents to prove that the tax was paid.

Please sign and date your appeal form or letter and include your daytime telephone number. If you want to have someone represent you, please say so in the form or letter and have your representative sign. That person should also provide his or her daytime telephone number.

Mail your appeal form or letter to the State Board of Equalization at the address shown on page 4. Please do not send your appeal to the FTB.

The Appeal Process

After you file your appeal, the appeal process continues through a series of information-gathering steps (see page 7). Your appeal then goes to the elected Members of the Board for a decision. While the process looks involved and may take some time to complete, you may not need to do anything more than submit your original appeal documents. Appeals of this type are often resolved early.

Appeals are often resolved before the Board hearing

While the appeal process can involve several steps, your appeal may not proceed to a final decision by the Board Members. Instead, one of the following may occur:

- The FTB may determine that it should have approved your claim. FTB will send you an assistance check (see next page).
- You and the FTB may agree that the original denial or a modification of that denial is correct. FTB will ask us to dismiss your appeal.
- You may decide to withdraw your appeal (you can do this for any reason, at any time). If you do, the FTB denial will stand.

Be sure to meet all deadlines

In the course of your appeal, we may ask you to send information or a reply by a certain deadline. If you think you cannot meet a deadline, you should write us *before that deadline* and ask for an extension. If you do not do so, and you miss the deadline, the Board will decide your appeal based on the available information (see next section). The FTB must also meet its deadlines.

Members of the Board will decide your appeal

The Members of the Board decide all homeowner and renter assistance appeals that are not otherwise resolved. You can choose to have the Members decide your appeal based on the written information you and the FTB provide in the appeal process. Or if you prefer, you can request a hearing and present your case in person. If you request a hearing, we will give you information that explains what to expect. The hearing will usually be scheduled for the Board meeting place closest to you: Sacramento, Culver City, or San Diego.

After the Board decides your appeal, we will send you a letter advising you of the decision. If your appeal is granted, you'll receive a check from the FTB.



When Will You Get Your Check?

If your appeal is granted by the Board or otherwise resolved in your favor, the FTB will send you a check within 6–10 weeks from the time of the decision or other resolution. If you have not received your check within 10 weeks, please call the FTB at 1-800-852-5711 (from a TDD, call 1-800-822-6268).

For More Information

For more information on your appeal or the appeal process, please call us at 916-322-2270. Both agencies also have taxpayers' rights advocates to help you with problems you cannot resolve at other agency levels. See the back of this pamphlet for contact information.



Tips for Completing Your Appeal Form

Complete the entire form

Be sure to provide all of the information requested on the form. If you leave anything blank your appeal could be delayed. Please be as specific as possible in explaining why you think the FTB was wrong when it denied your claim. Be sure to state facts that show why you are eligible for homeowner or renter assistance (see the information sent with your denial letter and your original application).

For example, if FTB said you were not eligible for assistance because you did not pay any property tax on your home, you might say:

FTB said I do not qualify for assistance because I did not pay property tax on my home. However, I paid property tax of \$575 last year (see enclosed copy of tax bill). I meet all of the other eligibility requirements for homeowner assistance.

If you send a letter instead of this form, be sure it includes all of the information requested on the form. ***Be sure to sign and date your form or letter.***

Include key documents

Please send two copies (not originals) of the following with your appeal:

- Documents to back up the statements in your appeal,
- Any information previously requested by the FTB, and
- Your FTB denial letter or notice.

Mail your completed form or letter to the Board of Equalization

Make a photocopy of your appeal for your records, then mail your original appeal, a copy, and two copies of support documents to us (see address below). Do not send your appeal to the FTB.

Board Proceedings Division, MIC:81
State Board of Equalization
P.O. Box 942879
Sacramento, CA 94279-0081

HOMEOWNER OR RENTER ASSISTANCE APPEAL FORMYOUR NAME *(please print or type)*

MAILING ADDRESS

CITY

STATE

ZIP CODE

DAYTIME PHONE

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SOCIAL SECURITY NUMBER

Type of assistance you applied for *(check one)* ☐ Homeowner ☐ Renter

CLAIM AMOUNT

CLAIM YEAR

Please explain why you think the FTB was wrong when it denied your claim. Please be as specific as possible. Be sure to explain why you think you are eligible for assistance. If you need more room you may use the back of this form. Please print or type and attach any documents that support your explanation.

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If you want someone to represent you, list that person's name, address, and telephone number below.

NAME OF REPRESENTATIVE

MAILING ADDRESS

CITY

STATE

ZIP CODE

DAYTIME PHONE

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If you have provided information for a representative, have that person sign and date below. If you do not have a representative, you must sign and date.

SIGNATURE

DATE



Please photocopy your completed form and mail this original and a copy to the address shown on the opposite page. Attach two copies of each document that supports your appeal and two copies of the FTB denial notice or letter.

Use this side if you need more space to explain why you think the FTB was wrong in denying your claim or why you are eligible for assistance.

(Use additional pages if you need more space.)

Homeowner and Renter Assistance Appeal Steps

<i>Who</i>	<i>Does What</i>	<i>By When</i>	<i>Date (write in)</i>
1 You or your representative	File appeal letter or form with Board of Equalization.	Within 90 days of the date FTB denies your claim (see FTB letter).	
2 Board of Equalization	Sends you acknowledgment letter and may request more information.	Usually within 30 days of receiving your appeal letter or form.	
3 You or your representative	Send more information, if Board has requested it from you.	Within 90 days of the date on Board information request.	
4 Board of Equalization	Writes FTB and asks them to reply to your appeal; sends you a copy of that letter.	Usually within 30 days after your appeal is considered complete.	
5 Franchise Tax Board	Replies to Board request and provides information on your claim.	Within 90 days of the date on the Board's letter.	
6 You or your representative	May choose to reply to FTB's letter and send more information. At this point, you should tell us, in writing, if you want a hearing before the Board.	Within 30 days of the Board letter to FTB acknowledging receipt of its reply.	
<i>Optional:</i> The Board may give FTB and then you another chance to submit information. You must respond within 30 days of the Board's letter to you.			
7 Board Members	Decide your appeal.	Usually within 90 days after all information is submitted.	

Taxpayers' Rights Advocates

The Franchise Tax Board and Board of Equalization have taxpayer advocates who can help you solve problems you cannot resolve at other agency levels:

Franchise Tax Board

Taxpayer Advocate Bureau, MS B-20
Franchise Tax Board
P.O. Box 157
Rancho Cordova, CA 95741-0157
Fax: 916-845-6614

Board of Equalization

Taxpayers' Rights Advocate, MIC:70
State Board of Equalization
P.O. Box 942879
Sacramento, CA 94279-0070
Phone: 1-888-324-2798
Fax: 916-323-3319

